App F IX 4

Previous References ML 74-37-547

1944 Municipal

ML File No 111-41

Serial Nos 88130, 134, 141, 146, 154, 155

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 7

Part B for October 44

SUBJECT

general rules framed re assessment & collection etc in the Mansya town ML Cl.

Dr Mansya

L 3326 dated 14.10.44

Sanctions

S-635-

S-623/P/41

General and Revenue Secretariat | ML File No | of 194 | [App F III-2

Serial No

Letter no AS 29/41-42 dated 22-3-42 from the Deputy Commissioner Mandya dist- requesting Sanction to the rules framed under Section 46(h) of the Mysore Town Municipalities Act, 1933 by the Mandya Town Municipal Council for assessment, Collection, Remission of Taxes.

Flag S — 1) The draft rules in respect of which Sanction has now been Solicited are only those that are in force in the Mandya Town Municipality. As they are considered to be inoperative having been framed at a time when Mandya was a Minor Municipality, (now upgraded as Town Municipality) Sanction has been ~~requested~~ Solicited just to satisfy legal requirements

Flag C — 2) The draft rules may perhaps be approved after consulting the Law Section 3) Secretary (Finance) Kum 14/4/42 Law Secy (Legislative) WLC 14/4/42 Sd 14/4

4) Asst Secy (Revenue) WLC 15/4/42 JMAW 17/4

215/41 11th April 1942

5) Please bring up JMAW 25/4

NOTE—Cont Sheet

WD 041 5—GPB—5 000—23-10 41

5623/1/1

Rules framed under Section 46 (3) of the Kandy Town Municipalities Act by the Kandy Town Municipal Council

File No. 5623 of 194 | General and Revenue Secretariat

Serial No

6) The file will if approved be sent to the R-S Cr branch for putting up parallel cases (previous references) for reference.—

Kotte 30/4. — L S G Br) — — — Asst 7/5 Ur

5) A copy of the rules on the subject in force in the Anuradhapura Municipality is put up for reference (Vide page 4 of the literature put up) — — — Flag T

Asst Secy Local Govt 7/5/42

1) (1) The Rules purport to have been made under Section 46 clause (b) of the Town Municipalities Act. The proper clause is clause (h) of section 46 and not clause (b)

(2) Rule 2 — The words "and imports occurring after the word "taxes" may be omitted & further the Municipal Council may be referred to in the Rules uniformly in the third person singular as "it" Thus in line 4 of this Rule the word "it" may be substituted for "them"

(3) Rule 3 — The words "or as poor man" appears to be surplusage and may therefore be omitted.

Need not be amended

Secy 21/5/42

Secy 21/5/42

3

Serial No

may pertain Cus 21-5

(4) Rules 6 — The words "to be written on the bills forms" may be omitted from the heading

yes Cus 21-5

(5) Rules 8 — The words "Against serial No 3 (4)" may be omitted from the heading

yes Cus 21-5

(6) Rule 9 — The words "in respect of a bicycle" may added after the word "tax" in the heading

yes Cus 21-5

(7) Rule 12 — The word "Handya" occurring in line 4 of ~~the~~ sub-rule (1) may be omitted. Further sub (3) to of this rule refers to "rules 10 (a) to e" There are no such rules in the rules under reference. It may therefore be ascertained as to what rules these figures refers to, and the rule modified accordingly.

Pertain Cus 21-5

yes Cus 21-5

(8) Rule 13 — The words of the heading may be changed into "Person in case of death"

yes Cus 21-5

(9) Rule 14 — The word "the" may be substituted for "that" in line 2, and the word "Cause" may be substituted for "case" in line 4 —

yes Cus 21-5

(10) Rule 15 — The words "may be" may be added after "Bills" in the heading

Rule 2 Rule 'from the' yes Cus 21-5

(11) Rule 16 — The words "may" be substituted for "to" in the heading.

yes Cus 21-5

(12) Rule 21 — The words "The following rates" may be substituted for "Rates as per accompanying statement"

yes Cus 21-5

NOTE—Contn Sheet

WP 6118—GPB 155 000—10 49

Rules re: assessment and collection of municipal taxes in the Nandyal Town

5635/L

File No of 194

General and Revenue Secretariat

Serial No

13) Rule 22 — The references to sub-section 4-b(j) is as wrong one this may be rectified

yes
Law 5
21

14) Rule 16 — The words notices of demand may be substituted for "Municipal Bills" in line 2 of sub rule (1)

yes
Law 5
21

15) I have corrected also some typographical and punctuational mistakes in the draft.

MHH
20/5 —

Law Secy)

SECY LAW DEPT
4567
20 AUG 1942
GOVT MADRAS

8) Must ascertain about 7 & 13

Law —
21 — 5

L S G Br)

3
21/5/42

9) Draft sent

Law
21 5 42

10) Issue

Letter
5/6/42

A.T.U. 6/42

To The Dy Commr Nandyal

Letter No 11524 & 11 6 42

Calls for his opinion on Rules 12 & 22

Letter No AS-29/41-42 d 17-11-42 from the D C Nandyal may be furnished further information in the matter

Fin

Rules re assessment & collection of rent taxes in the Mandya Town Municipality

3157
L

4) The modifications indicated in para 6 have been incorporated in the draft rules

Hag 8

12) The Bye-laws Committee of the Mandya Town Municipality have indicated their views on the modifications suggested in respect of rules 12 and 22 (Vide para 8 supra)

13) Submitted with a draft G.O. Sanctioning the Rules in question

Hag 6

Lms 7/12/42

G 7/12

14) It may state that the Schedule B refers to rule 6 of the rules

In regard to the taxes levied, it may be ascertained if octroi is levied on all the articles now included in the Appendix A and whether the tax under Sec 61 (b) (xiii) is being levied all along or whether it is suggested for the first time & merely included in the Schedule

It is seen that for carriages, animals & vehicles the tax levied is Rs. 2/- p.m. Rs. 4/- p.a. & Rs. 2/- p.a. This is not contemplated in Schedule VI of the T.P. Act, where a yearly tax is proposed to be levied. Should the levy not proposed be legal?

7/12/42

Rules re. assessment [redacted]
of municipal taxes in the Mandya
Municipality

---

15) Submitted with a draft letter to the Dy Comr, Mandya Dist.

TYF
[illegible] 942
[illegible] CTT

19 12 42

16) [illegible]

To

The D C, Mandya Dist

No L 65-38 dt 4 1-43

Calls for further information

Sec A

17) 6/1/43

Letter no A S-29/41-42 dated 29-4-43

from the Deputy Commissioner Mandya Dist.

furnishing further information and requesting Sanction to the General Rules framed regarding assessment collection, Remission and refunds of Taxes by the Mandya Town Municipal Council

17) The Mandya Town Municipal Council have framed general Rules regarding assessment, Collection, remission and refunds of Taxes by the said council. They have been examined by the Law Section and their Suggestions have been incorporated in the draft Rules.

Hag R

18) The Dy Comr Mandya vide 1- has reported that- octroi duty is being levied in the Municipality in accordance with the bye-laws in force General Rules have been framed now for regulating assessment, collection, remission and refunds of Taxes by the Mandya Town Municipal Council Bill fees in respect of plays cinemas, dramas and circus have been proposed to be levied now under Section 61 (b) (xiii) of the Mysore Town Municipalities Act, 1933 The rate of fees proposed to be levied in respect of cinemas is Rs 50/- per annum but according to Schedule VI of the T M Act the maximum that can be levied on places where business or profession is carried on for purposes of profit is Rs 30/ per year and therefore the rate will have to be reduced to Rs 30/- per annum Further, it is proposed to levy the fees in respect of dramas and circus at the rate of Rs 2 and Rs 3 per day respectively

6214/2

Under Schedule VI referred to above there is no provision for levying fees in terms of days. In view of this, the levy may perhaps be covered as ground rent— of the municipal ground is used for the purpose The Law Section may also be consulted as to whether the fees referred to may be recovered under Section 61(b)(xiii) of the T.M. Act— as proposed by the Municipal Council

19/Work the above modifications the rules in question may perhaps be sanctioned.

Kw 21/7/43
JM 23/7

20) Issue D.O. stamp calling for further information

21) Issue 28/7/43

To

The D.C. Mandya Dis.
No L 11 9/0 d 24/7/43
calls for further information

Letter No A5-29-41-42 d 24.3.43 with from the D.C. Mandya Dist furnishing the info Called for

Refer both Refs to Para 20 Supra

CD 7/5

The Mandya Town Mcl have incorporated the several

Genl Rules framed re Collection of L.T.
Re Mauoya Town and Council

Continuation Sheet | File No / Current No | of | Page

amendments etc suggested in respect of these bye laws in paras 6 to 8 of the note supra. It would not be in order to include omens, drums or under places of business hence they may be omitted

The draft bye laws may be approved

Law Secy 7 Jan 1944

Mayor approved
Mr 31/8/44
from
the
10/9 Mr
Mr
11-9 44

Mr 11/9

To
The D C Mauoya Dist—
No L 3326 dt 14-9-44
Sanctions the bye-laws

OFFICE OF THE MINISTER
FOR L S G & P H
Date 31 8 44
No 1712

SECT
2301
44

SECT
E-N FEV SECTT

Appendix F G—1]

SUBJECT — General rules framed regarding Assessment, Collection, Remission & Refunds of taxes by Mangalore Municipal Council

Section 14
File No 111-41
Serial No 88

Diary No of letter replied to

No L. 11534 with records

To The Sec'y Comm'r, Mangalore

Sir,

General and Revenue Secretariat

( )

the *19*

With reference to your letter No A S 29/41-42, dated 22nd March 1942, on the subject I am directed to request you to furnish your opinion on the following —

Date of issue 11/6/42

Signed by W. E. Rao

DC's letter d 22-3-42 is not in the file
Kw
7 12 42

Rule 12 The words "Mangalore" occurring in line 4 of sub-rule (1) may be omitted. Further, sub-rule (2) of this rule refers to "rules 10 (a) to (e)". There are no such rules in the rules under reference. Information may be furnished as to what rules these figures refer to & if there be any change, it may be done

List of enclosures

Copied by

Examined by

Rule 22 The reference to Section 46 (j) is a wrong one & this may be rectified

No 45 29/41-42.

Office of the Deputy Commissioner,
Mandya District,
Dated, Mandya, the 17th Novr 1942

From

Mir Safdar Hussain, Esq B A ,
Deputy Commissioner,
Mandya District,
MANDYA

To

C Narayanaswami Naidu, Esq B A , B L ,
Secretary to Government,
Law Department,
BANGALORE

Sir,

Subject - General Rules framed regarding assessment collection, remission and refund of Taxes by the Mandya Municipal Council

---

With reference to your letter No L 11544/M1 111-41-88 dated 11-6-42 calling for a report on the above subject, I have the honour to forward herewith a copy of the report No H C 57/41-42 dated 27-10-1942 together with the connected Records received from the President, Mandya Town Municipality replying to the points observed

2 As suggested in the letter referred to above, necessary alterations and corrections have been made in the Rules I request that sanction of Government may kindly be obtained to the rules framed by the Mandya Municipal Council and as now revised

I have the honour to be,
Sir,
Your most obedient servant,
Deputy Commissioner,
Mandya District

MSS

Appendix F G —1]

SUBJECT

15

Section

File No 111- 41

Serial No 134

Diary No of letter replied to

No L 6538

To Records

General and Revenue Secretariat

( )

the *194* .

The D C Mandya Dist-

Sir,

Date of issue 24 / 43

With reference to your letter no AS- 29/41-42 dated 27/11/42 requesting Sanction to the Rules framed ~~under Section 66(1) of the Hyderabad~~ by the Mandya Town Municipal Council for assessment, collection and remission of taxes at the place, I am directed to state that Schedule B referred to in Rule 6 of the said Rules has not been enclosed with the records and to request you to forward the same for reference

Signed by Asst GVRRao

List of enclosures

Copied by

Examined by

WD 04161—GPB—60 000—24 10 41

P 70

I think I can also to enquire if section 23 (new)
can all the articles now included in Appendix A - with [illegible]
and whether the tax under Section 11(1)(xiii) is being
claimed all along or whether it is suggested for
the first time for inclusion in the schedule.
It may also be stated whether provisions
of the Town Municipalities Act 1933, Criminal, Drama
and Circuses are proposed to be taken up for [illegible]
in 2 or 3 years by specific by laws etc and in the schedule
appended to the Rules) and whether the [illegible]
would advise in terms of the proposed Article [illegible]
The record is accompany for reply
and retransmission

Yours etc

[illegible]

for Secy to Govt
Law Dept

No A5 29/41-42
Encls File

Office of the Deputy Commissioner,
Mandya District,
Dated, Mandya, the 29th April, '43

From

Mir Safdar Hussain, Esq , B A ,
Deputy Commissioner, Mandya District,
Mandya

REVENUE & REV SECRETARIAT
3 MAY 1943
L S G BRANCH

To

C. Narayanaswamy Naidu, Esq , B A , B L ,
Secretary to Government, Law Department,
Bangalore

Sir,

Subject General Rules framed regarding assessment collection, Remission & Refunds of Taxes- by the Mandya Municipal Council

- - -

With reference to your letter No L 6538/M1 111-41-134 dated 4-1-1943 calling for certain further particulars on the above subject, I have the honour to forward herewith the report together with the connected records received from the President, Mandya Town Municipality with his report No H C 57/42-43 dated 20-4-43

The Schedule 'B' referred to in Rule 6 of the Rules is typed below the schedule 'A' enclosed in the file

As regards the levy of Octroi duty, the President reports that the Municipal Council is already levying the Octroi duty in accordance with the Byelaws sanctioned by Government in their order No L 27980-M1-74 37 7 dated 30-9-37 Hence the same may be deleted from the rules now submitted for sanction

With regard to the levy of fees on cenemas, dramas & Circus, the President reports that thex fees are proposed to be levied under section 61 (b) (Xiii) of the Town Municipalities Act and the fees now proposed to be levied are per annum in respect of cenemas & per day in respect of dramas & Circus The President states that the rates proposed by the Municipal Council do not exceed the limits prescribed in schedule VI attached to the Town Municipalities act But it is seen from the Schedule VI that the maximum rate fixed is Rs.30/- per annum for a place which is classed as Ist sort As the rates do not seem to be too high and as thex levy is of the special nature, xxxxxx the proposal may perhaps be approved

I request you kindly to obtain sanction of Government for the Rules framed by the Mandya Municipal Council

The records enclosed may kindly be returned when done with

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mandya District

SC

Ref III-41-1461
2/1190
To. 1.82 28/7.

The Dy Chairman.

Sir,

With reference to the
Circle ending with your
letter no A5 29/41-42
dated the 29th April 1942
regarding the general rule
framed for regulating the
assessment collection remission
& refunds of taxes in the
Municipal Town Ship, I am
directed to enquire whether
the Vehicle Taxes & the
lighting water taxes are at
present levied at the rates
mentioned in the schedule
A attached to the rules or
whether they would be levied
at those rates hereafter
The point is that the levy

of application [illegible]
cannot be made merely
on the ground of such
the defendant unless
formalities prescribed under the
Statute are duly observed

Shareef
for
Deputy Registrar
Lahore

Office of the Deputy Commissioner,
- Mandya District,
Mandya, Dated, 24th March, ~~44~~

No.A5-29-/41-42
Encl: One

111-41-154

From

Mir Safdar Husain, Esq , B A ,
Deputy Commissioner, Mandya.

To

C Narayanaswami Naidu, Esq , B A , B L ,
Secretary to Government, Law Department,
Bangalore

Sir,

Subject:-General rules framed regarding assessment, collection, remission and refunds of taxes by the Mandya Municipal Council

@@@

With reference to your letter No L 1190/M1.111-41-146, dated 28-7-43, enquiring whether the vehicle, water and lighting taxes are being levied at present etc, I have the honor to state that the President, Mandya Municipality reports that the vehicle tax is being levied since 1914 according to the bye-laws and the water and lighting taxes are being levied since 1937-38

As regards the levy of a tax on places of business, President reports that the levy of taxes on Mandies, piece goods and other shops, Mills and cart Manufactmring Factory has been sanctioned by Government in their order No L 2129/M1 69-13-97 dated 27-8-1914 and that these places of business along with others such as cinemas, dramas etc, are included in the schedule appended to the present bye-laws ~~law~~ submitted for sanction He further states that objections to the Bye-laws were called for heard and disposed of as required under section 48 (2) of the Town Municipalities Act He also requests that, if the procedure adopted is considered insufficient for levying -

P T O

levying taxes on places of business the bye-laws now submitted, so far as they do not relate to taxes on places of business, may be recommended for approval and that if so ordered by Government action would be taken under section 62 of the Town Municipalities Act to levy taxes on places of business and orders of Government separately obtained for incorporation of these items in the bye-laws later on

In the circumstances, I request you kindly to obtain sanction of Government to the General Rules regarding assessment, collection, remission and refunds of taxes

A copy of the report received from the President, Mandya Municipality is enclosed for kind reference

I have the honour to be,
Sir,
Your most obedient servant,

G. A. Nanjappa

for DEPUTY COMMISSIONER
MANDYA DISTRICT
absent from Headquarters

--BLV/-

20

Copy of report No A1-H C 57/42-43, dated 26th February 44 from the President, Town Municipal Council, Mandya, to the - Deputy Commissioner, Mandya Dıstrict, Mandya

Subject -General Rules framed regarding Assessment collection, Remission and Refunds of Taxes by the Mandya Town Municipality

In continuation of this office report of even no , dated 28th January 1944, submitting a report on the points raised in Law Secretary's letter No L 1190/M1 11-41-146, dated 28th July 1943, I have the honour to state as follows -

Regarding levy of taxes on places where business is carried on under item 7 of the schedule A appended to the draft Bye-laws, it may be kindly seen that in the schedule attacned to the Bye-laws appended in G O No.2129/M1 69-13-97 dated 27-8-~~194~~ 1914, the levy of Mohatarfa, taxes on- Mandies, Piece goods and other shops, Mills and cart Factory has been permitted These places of business along with others such as cinemas, circus etc , have been treated as ~~as~~ places of business and included in the schedule to the present Bye-laws Further the draft bye-laws were got - published and objections heard and ~~xx~~ decided as required under section 48 (2) of the Town Municipalties Act, as can be seen from this office report No H C 223/40-41, dated 19th December 1941 If this procedure is considered to be not sufficient for levying the taxes on places of business, the bye-laws now submitted, so far as they do not relate to the taxes on places of business, may be recommended to Government for approval and if so ordered, action will be taken under section 62 of the Town Municipalities Act for levy of taxes on places of business and orders obtained for incorporation of these items in the above Bye-laws later

As the matter has been pending for years and for want of sanctioned bye-laws, anything that is done by the Municipality cannot have a legal stand as was the case recently in the case of a civil suit, which was decided by the Civil Courts adversely to the Municipality, Very early orders

P.T.O

early orders of Government approving the rest of the proposed bye-laws may kindly be obtained

---

"C O P Y "

Deputy Commissioner,
Mandya District

BLV/-

Extract

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

22

Read -

Correspondence ending with letter No. A5 29/41-42 dated 24th March 1944 from the Deputy Commissioner, Mandya District requesting sanction to the rules framed under Section 46 (b) of the Mysore Town Municipalities Act, 1933 by the Mandya Town Municipal Council in respect of assessment, collection, remission and refund of municipal taxes at the places

ORDER No. L3326/Rul 111-41-155

Dated, Bangalore, 14 Sept 1944.

The Rules framed by the Mandya Town Municipal Council are sanctioned as revised and appended to this order

Separate action may be taken to levy taxes on other places where business or profession is carried on for purposes of profit.

For Secretary to Government,
Law Department

To

The Deputy Commissioner, Mandya District

RS

G R S App F VI—G 2]

SUBJECT

Ad 6d

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 14-10- 1944

Signed by for G R Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) transla ed ?

(v) placed at the disposal of the press ?

(vi) published in the (azette Kannada Part ?

Section Rel

File No 111-41

Serial No 155

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter no AS-29/41-42 dt 24-3-43 from the Deputy Commissioner, Mandya dtd requesting Sanction to the Rules framed, under section 46 (h) of the M T M Act, 1933, by the Mandya Town Mnl Cl, Order thereon No in respect of assessment, collection, remission and refund of municipal taxes at the place Order-no L 3326 dt 14-10-44

The Rules framed by the Mandya Town Mnl cl are framed as revised Sanctioned and appended to this order.

Sec to Govt

Reference are requested to levy taxes at the rates applied where manures of preparation is carried on for the purpose of profit

To

The D C Mandya with D/R

G R S App F VI—G 2]

SUBJECT

A 6d

2 3

Diary No of letter replied to

Section Rel

File No 111-41

Serial No 158

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 14-10- 1944

Signed by Asst to G R Road

Read— Correspondence ending with letter no AS-29/41-42 dated 24-3-43 from the Deputy Commissioner, Mandya Dist requesting Sanction to the Rules framed, under section 46 (1) of the M T N Act, 1933, by the Mandya Town Municipal Council, ~~Order thereon~~ No in respect of assessment, collection, remission and refund of municipal taxes at the place referred to in the margin No L 3326 & 14-11-43

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

The Rules framed by the Mandya Town Municipal Council are framed as revised Sanctioned and appended to this order.

Copy to

Reports with regard to levy of taxes applied for by the Municipal Commissioners in cases of urgency

To

The D C Mandya with O/R